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DATE: February 26, 2007

PTO IDENTIFIER: **Application Number** 10/807,723-Conf. #4432
Patent Number
Inventor: Atsushi KAMACHI et al.

MESSAGE TO: US Patent and Trademark Office
FAX NUMBER: (571) 273-8300

FROM: LAHIVE & COCKFIELD, LLP
Anthony A. Laurentano
PHONE: (617) 227-7400
Attorney Dkt. #: SIW-078

PAGES (Including Cover Sheet): 7

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Amendment/Reply (4 pages)
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Application No. (if known): 10/807,723 Attorney Docket No.: SIW-078

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TRANSMITTAL FORM

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Application Number	10/807,723-Conf. #4432
Filing Date	March 23, 2004
First Named Inventor	Atsushi KAMACHI
Art Unit	1745
Examiner Name	J. Crepeau
Attorney Docket Number	SIW-078

ENCLOSURES (*Check all that apply*)

- [ ] Fee Transmittal Form
  - [ ] Fee Attached
- [x] Amendment/Reply
  - [ ] After Final
  - [ ] Affidavits/declaration(s)
- [ ] Extension of Time Request
- [ ] Express Abandonment Request
- [ ] Information Disclosure Statement
- [ ] Certified Copy of Priority Document(s)
- [ ] Reply to Missing Parts/ Incomplete Application
  - [ ] Reply to Missing Parts under 37 CFR 1.52 or 1.53
- [ ] Drawing(s)
- [ ] Licensing-related Papers
- [ ] Petition
- [ ] Petition to Convert to a Provisional Application
- [ ] Power of Attorney, Revocation Change of Correspondence Address
- [ ] Terminal Disclaimer
- [ ] Request for Refund
- [ ] CD, Number of CD(s) _____
  - [ ] Landscape Table on CD
- [ ] After Allowance Communication to TC
- [ ] Appeal Communication to Board of Appeals and Interferences
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- [ ] Proprietary Information
- [ ] Status Letter
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Remarks

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Date	February 26, 2007	Reg. No.	38,220

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Docket No.: SIW-078
(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:
Atsushi Kamachi *et al.*

Application No.: 10/807,723 Confirmation No.: 4432

Filed: March 23, 2004 Art Unit: 1745

For: THERMOELECTRIC CONVERSION APPARATUS Examiner: J. Crepeau

AMENDMENT IN RESPONSE TO NON-FINAL OFFICE ACTION

MS Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

In response to the Office Action dated December 7, 2006, please amend the above-identified U.S. patent application as follows:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 4 of this paper.